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STATUTORY INSTRUMENTS

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**2019 No. 63**

**CORPORATION TAX**

**The Investment Allowance and Cluster Area Allowance  
(Relevant Income: Tariff Receipts) Regulations 2019**

*Made - - - - 16th January 2019*

*Coming into force in accordance with regulation 1*

The Treasury, in exercise of the powers conferred by section 332F(3)(b), (4) and (5) and section 356JH(3)(b), (4) and (5) of the Corporation Tax Act 2010<sup>(1)</sup>, make the following Regulations.

In accordance with section 332F(8) and section 356JH(8) of the Corporation Tax Act 2010 a draft of this instrument was laid before the House of Commons and approved by a resolution of that House.

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<sup>(1)</sup> 2010 c. 4. Section 332F was inserted by paragraphs 1 and 2 of Schedule 12 to the Finance Act 2015 (c. 11). Section 332F was amended by section 60 of the Finance Act 2016 (c. 24). Section 356JH was inserted by paragraphs 1 and 2 of Schedule 13 to the Finance Act 2015. Section 356JH was amended by section 63 of the Finance Act 2016.